Case 1:02-cv-02303-JFM Document 49

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IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MARYLAND

| UNITED STATES OF AME | RICA | A) |
|----------------------|------|--------------------------|
| |) | |
| Plaintiff |) | |
| |) | Civil Action No.02- 2303 |
| v. |) | |
| |) | |
| MANUEL R. LAGMAY | |) |
| |) | |
| Defendant. | |) |

DEFENDANT'S ADDENDUM TO OPPOSITION TO PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT

Defendant, Manuel R. Lagmay, by the undersigned counsel, hereby files an addendum to his Opposition to Plaintiff's Motion for Summary Judgment and respectfully represents to the Court that he withdraws the defense that the income tax assessment was made in violation of the restrictions of Internal Revenue Code Section 6213(a).

Respectfully submitted,

/s/ Michael F. Callahan

Michael F. Callahan

THYDEN, GROSS & CALLAHAN

Attorney for Defendant

4601 Willard Avenue

Chevy Chase, MD 20815

(301) 907-4580

CERTIFICATE OF MAILING

I hereby certify that on March 13, 2007, I emailed a copy of the foregoing Addendum to Jonathan D. Carroll, Esquire, Trial Attorney, Tax Division, U.S. Department of Justice, P.O. Box 227, Ben Franklin Station, Washington, DC 20044, email: Jonathan.D.Carroll@usdoj.gov, Counsel for the Plaintiff

/s/ Michael F. Callahan

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Michael F. Callahan